

## Your Guide To Council Tax

### Supplementary Information

## Financial Year

1 April 2012 - 31st March 2013

This leaflet contains important information about your Council Tax and gives details of the Council's proposed expenditure for 2012/13. Please read and keep this leaflet.

North West Leicestershire District Council  
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### Are you thinking of applying for Housing or Council Tax Benefit?

Did you know that we offer a service called the 'One Day Promise'?

If you bring in a completed claim form, fully supported with all the required evidence, we promise to process your claim within one working day.

To find out more about the 'One Day Promise' please go to [www.nwleics.gov.uk](http://www.nwleics.gov.uk) or, alternatively, please call our friendly Benefits Team on 01530 454551.

### Do you currently pay your Council Tax or Business Rates by Direct Debit?

Did you know that once this has been set up on your Council Tax or Business Rates account, there is no need to cancel it at the end of the financial year?

Your payments will be automatically collected from your bank account on the dates shown on the enclosed bill.

After your final 2012/13 instalment has been collected, no further payments will be taken until the 2013/14 financial year commences, and the first instalment becomes due in April 2013.

Should you wish to set up a Direct Debit instruction, simply call us on 01530 454499 and we can set this up for you over the telephone.



### Are you struggling financially? We are here to help!

Please do not hesitate to contact us if you are having difficulty paying your Council Tax or Business Rates instalments.

We can help you by:

- Referring you to a money advisor at the Citizen's Advice Bureau.
- Referring you to our Benefits Team, or Benefits Visiting Officers.
- Agreeing an alternative payment arrangement with you.
- Giving you advice about discounts, exemptions and reliefs.

Don't wait until you have lost your right to pay by instalments. We will be able to help if you contact us at an early stage, before any recovery action is taken.

You can call us on 01530 454499. Alternatively, email us at: [revenues@nwleicestershire.gov.uk](mailto:revenues@nwleicestershire.gov.uk)



### COUNCIL TAX EXPLAINED

The Council Tax is a tax on people's homes. Council, police and fire services are paid for with income from the tax together with income from Government grants and fees and other charges.

Owner occupiers usually have to pay the Council Tax bill. Where homes are rented, the tenants will have to pay. In the case of empty homes, it is normally the owner who has to pay. The owners of the following properties also pay the Council Tax:

- Residential care homes, nursing homes and hostels, or Those occupied by:
  - A minister of religion or a religious community,
  - More than one household, or
  - Resident staff or asylum seekers.

North West Leicestershire District Council collects the Council Tax in this area. However, **we keep less than one ninth**. We pay the rest over to the County Council, the Police and Fire Authorities and Parish and Town Councils.

### 2012/13 BUDGET

The Council has continued to plan ahead for the significant challenges posed in preparing the 2012/13 budget. These challenges have resulted again in the need for considerable savings which have been achieved by:

- Streamlining service delivery
- Improving working practices
- Seeking economy, efficiency and effectiveness in the provision of services

The overall budget acknowledges the financial pressures felt by local people by retaining a freeze on the District Council element of the Council Tax for the third year running.

### COUNCIL TAX VALUATION BANDS

Most dwellings are subject to Council Tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat and whether it is owned or rented. Each dwelling has been allocated to one of the eight bands according to its open market capital value at 1 April 1991:

Valuation Band	Range of values
A	Up to and including £40,000
B	£40,001 - £52,000
C	£52,001 - £68,000
D	£68,001 - £88,000
E	£88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	More than £320,000

The Band applicable to your dwelling is shown on the front of your bill.

### APPEALS AGAINST THE VALUATION BAND

In certain circumstances you may challenge the Valuation Band of your property by making a 'proposal' to the Listing Officer to get it altered. These circumstances include:

- where you believe that the Band should be changed because there has been a material increase or material reduction (this is explained below) in the dwelling's value;
- where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes;
- where the Listing Officer has altered the Valuation List without a Proposal having been made by a taxpayer;
- where you become the taxpayer in respect of a dwelling for the first time. (Your appeal must be made within six months, but if the same appeal has already been considered and determined by a Valuation Tribunal, it cannot be made again).
- A material increase in value may result from building, engineering, or other work carried out on the dwelling. In these cases revaluation does not take place until after a sale, so the person appealing would usually be the new owner / resident.

- A material reduction in value may result from the demolition of any part of the dwelling, any change in the physical state of the local area or an adaptation to make the dwelling suitable for use by someone with a physical disability. In these cases revaluation should take place as soon as possible.

Further information is available on the Valuation Office website [www.voa.gov.uk](http://www.voa.gov.uk). You can also contact your local Valuation Office using the contact details below:  
Telephone: 03000 501501  
Email: [cteas@voa.gsi.gov.uk](mailto:cteas@voa.gsi.gov.uk)  
Fax: 03000 505145

Proposals or Appeals should be made to:  
The Listing Officer, Valuation Office Agency, Enkalon House, 92 Regent Road, Leicester. LE1 7DD

### DISCOUNTS (MAIN OR ONLY HOME)

The full Council Tax bill assumes that there are at least two adults living in a dwelling. Certain people (if they meet specified conditions) will be "disregarded" (not counted) when looking at the number of adults resident in a dwelling and, if the resulting count is 1 or less, a discount will apply - 25% discount if the resulting count is 1; 50% discount if the resulting count is 0. The categories of "disregarded" persons are persons who are:

- Members of visiting forces.
- 18 years old or over but in respect of whom child benefit is still payable.
- Full-time students at college, university, etc.
- People who are severely mentally impaired.
- Patients resident in hospital.
- People who are being looked after in care homes or are staying in certain hostels or night shelters.
- People in prison (except those in prison for non-payment of Council Tax or a fine).
- Members of religious communities (monks and nuns).
- Careworkers working for low pay, usually for charities OR people caring for someone with a disability who is not their spouse, partner, or own child under 18 years of age.

- Members of certain international institutions
- 18 or 19 year olds attending school or college for at least 12 hours per week, but NOT higher education or in connection with their employment, OR who have just left school
- Apprentices
- Student nurses, except those at places of higher education (Project 2000 students claim under category "c" above)
- Youth Training trainees
- Foreign Language assistants
- A student's non-British spouse / dependent who is prevented from taking paid employment or receiving benefits
- Persons who have Diplomatic Immunity and are not British subjects or permanent residents of the U.K. (Also note item V in the section entitled "Exempt Dwellings")

### DISCOUNTS (NO-ONE'S MAIN HOME - FURNISHED)

Under the reduced discount provisions, these properties qualify for 10% discount. This applies to such properties as furnished second homes and furnished lettings that are in between lets. However, if your main or second home is job-related (e.g. "tied accommodation") you may qualify for a 50% discount. Please contact us for details. Caravans and houseboats that fall into this category are not subject to the reduced discount provisions and so will continue to receive a 50% discount.

### DISCOUNTS (NO-ONE'S MAIN HOME - UNFURNISHED)

Under the reduced discount provisions, these properties receive no discount so full Council Tax will be payable after any exempt period has expired. (See section entitled "Exempt Dwellings")

If you think you may be entitled to a discount, please contact our Revenues Team.  
Tel: (01530) 45 44 99

If your bill indicates that a discount has been allowed, you must tell us of any change of circumstances that may affect your entitlement. If you fail to do so you may be required to pay a penalty.

### PEOPLE WITH DISABILITIES

If you, or someone who lives with you, need a room, or an extra bathroom or kitchen, or extra space in your property to meet special needs arising from a disability (e.g. using a wheelchair in the home) you may be entitled to a reduction in your Council Tax bill. Please contact our Revenues Team for details and an application form.  
Tel: (01530) 45 44 99

### EXEMPT DWELLINGS

Some dwellings are exempt from Council Tax. The Exemption Classes are listed below and relate to dwellings that are:

- empty and undergoing, or require, structural alteration or major repair (exempt up to 12 months maximum but this maximum period can include up to 6 months after the work was completed provided that the total exempt period under this class does not exceed 12 months in all).
- unoccupied and owned by a charity (exempt up to six months)
- unoccupied and unfurnished (exempt up to six months)
- left unoccupied by someone who has gone into prison, left unoccupied by someone who has gone to receive personal care in a hospital or a care / nursing home unoccupied because the occupant has died. (The duration of exemption varies with circumstances)
- unoccupied because their occupation is forbidden by law or prevented by a planning condition
- unoccupied but awaiting occupation by a minister of religion
- left unoccupied by someone who is residing elsewhere to receive personal care
- left unoccupied by someone who has moved in order to provide personal care to another person
- left unoccupied by student/s and the student is the owner
- repossessed (unoccupied and mortgagee in possession)
- a student hall of residence (including student hostels owned by charitable bodies)
- occupied only by students (and some student spouses who are not British citizens). Also see Class U below.
- Forces barracks and married quarters (their occupants will contribute to the cost of local services through a special arrangement)
- accommodation for members of visiting forces and dependents.
- unoccupied and the responsibility of a bankrupt's trustee
- a pitch or mooring which is not occupied by a caravan or boat
- only occupied by person/s aged under 18 years
- an unoccupied dwelling forming part of a single property and which may not be let separately without a breach of planning control
- occupied only by severely mentally impaired person/s OR only occupied by such persons together with persons falling within Class N above
- the main home of a person who has Diplomatic Immunity and is not a British subject or permanent resident of the U.K.
- an annexe, or similar self-contained part of a property, which is occupied as the home of an elderly or disabled relative of the resident(s) living in the rest of the property

If you think your property may be exempt, please contact our Revenues Team.  
Tel: (01530) 45 44 99

### SPECIAL EXPENSES

With regard to certain types of expenditure both District and Parish Councils have discretionary powers to undertake them. When these are carried out by the District Council on behalf of a Parish, or because there is no Parish Council in a particular area these become the SPECIAL EXPENSES of the District Council and are only charged on the Council Tax payers in the area concerned. The table below shows where Special Expenses are charged, together with the details of how the charges are made up.

2011/2012 Budget provision £	SPECIAL EXPENSES AREA	2012/2013 Budget provision £	Effect on a Band D property £
314,910	Parks, Play Areas, Allotments etc.	342,100	1938.78
54,330	Burial Grounds & Memorials	49,880	(825.86)
20,160	Christmas Decorations	22,450	(612.52)
13,520	Coalville Verge Maintenance	13,930	32.83
22,270	Events & Other Exp	41,530	14.40
10,000	Capital Schemes	-	7.30
435,190	Net Financing Cost	469,890	230
-33,760	Transfer From (-) / To Balances	-59,960	
3066		407,481	
404,496			354.93
128,790	Parks, Play Areas, Allotments etc.	133,040	20.73
19,860	Burial Grounds	21,460	10,533
4,160	Verge Maintenance	4,280	11,186
17,500	Other	14,000	354.93
170,510	Net Financing Cost	172,760	334.20
-3,000	Transfer From (-) / To Balances	-5,070	20.72
-1,490		-3,658	40.80
165,820		166,052	(147.92)
43,450	Parks, Play Areas, Allotments etc.	49,800	(2.95)
19,930	Burial Grounds	23,870	(8.98)
3,120	Verge Maintenance	3,210	(14.69)
7,750	Other	4,250	(34)
74,250	Net Financing Cost	81,130	(1.08)
-5,490	Transfer From (-) / To Balances	-10,820	
-986		-3,423	
67,774		66,887	220.10
1,130	Maintenance of Recreation Ground	1,130	
2,030	Maintenance of Closed Churchyard	2,030	
-356	Transfer From (-) / To Balances	-372	
2,804		2,788	
1,800	Maintenance of Closed Churchyard (Net)	1,800	
-75	Transfer From (-) / To Balances	-72	
1,725		1,728	
1,360	Maintenance of Closed Churchyard (Net)	1,290	
-105	Transfer From (-) / To Balances	-206	
1,255		1,084	
340	Maintenance of Play Area - Orchard Close	340	
-12	Transfer From (-) / To Balances	-5	
328		335	
1,770	Maintenance of Closed Churchyard (Net)	1,770	
1,010	Maintenance of Closed Churchyard (Net)	1,010	
-26	Transfer From (-) / To Balances	7	
2,754		2,787	
400	Maintenance of Play Area - Windmill Close (Net)	400	
-28	Transfer From (-) / To Balances	-26	
372		374	
340	Maintenance of Open Space	340	
-15	Transfer From (-) / To Balances	-14	
325		326	
3,670	Maintenance of Open Space	3,670	
-145	Transfer From (-) / To Balances	-117	
3,524		3,553	

### OTHER APPEALS AGAINST THE COUNCIL TAX

You may also appeal if you consider that you are not liable to pay Council Tax; for example, because you are not the resident or owner, or because your property is exempt; or that the Council has made a mistake in calculating your bill. If you wish to appeal on these grounds you must first notify the Council in writing so that we may have the opportunity to reconsider the case.

**Making an appeal does not allow you to withhold payment of any Council Tax owing in the meantime.** If your appeal is successful, you will be entitled to a refund of any overpaid Council Tax.

Further details of the appeal procedures (including the role of Valuation Tribunals) may be obtained from the Council Offices.

### COUNCIL TAX BENEFIT

**What is Council Tax Benefit?**  
Council Tax Benefit is a means tested benefit which gives help with Council Tax bills to people on a low income. It is dealt with by your local Council.

#### Who can get Council Tax Benefit?

You can get Council Tax Benefit if you are liable to pay the Council Tax and

- you are on a low income
- you are a single person and have another adult (or adults) living with you who are on a low income.

#### Who cannot get Council Tax Benefit?

You cannot get Council Tax Benefit

- if you have savings of over £16,000 (unless you also qualify for Guarantee Pension Credit)
- towards the Council Tax bill of a property which no one lives in.

#### How do I claim Council Tax Benefit?

You can claim benefit in one of two ways.

- If you are also claiming Income Support or Income-based Jobseekers Allowance or Pension Credit or Employment and Support Allowance, you can claim Housing Benefit and/or Council Tax Benefit at the same time by completing the necessary form.
- If you are not claiming Income Support or Income-based Jobseekers Allowance or Pension Credit or Employment and Support Allowance, you should get a claim form from your local Council.

If you require a confidential benefit check or a home visit to discuss any entitlement to benefits, please contact our visiting officers on 01530 454551.

#### How is Council Tax Benefit paid?

The amount you are entitled to will be taken off your bill, and you will pay the reduced amount.

#### How much Council Tax Benefit can I get?

If you are on a low income you may get up to the full amount of your bill, but your benefit will be reduced if

- you have other adults in your household (e.g. grown-up children, other relatives, friends, etc.)

- you (and your spouse or partner) have income and savings which are more than the rules say you need to live on.

If you are a single person and have other adults living with you who are on a low income, you can get a Second Adult Rebate of up to 25% of your Council Tax and you will pay the reduced amount.

#### When will my Council Tax Benefit start?

Your benefit will normally start from the Monday following the date you contact the local Council, the Department for Works and Pensions or the Pension Service, as long as your application form is received within a month of that date. It cannot be backdated unless you can provide special reasons why you could not claim earlier.

#### When will my Council Tax Benefit end?

Your Council Tax Benefit will continue until your circumstances change so that you are no longer entitled. Your Benefit may also increase or decrease if your circumstances change, and you must report any change in writing immediately. If you don't report a change and receive too much Benefit, you will have to pay it back and may be liable for prosecution.

#### What other benefits can I claim?

There are other benefits you can claim if you are on a low income:

- You can claim Housing Benefit from your local Council if you need help with your rent. You can claim it at the same time as you claim Council Tax Benefit.
- You can claim Income Support if you are not a pensioner and do not have enough money to live on. You can claim Jobseekers Allowance if you are unemployed and looking for work. You can claim Employment and Support Allowance if you are incapable of work. You can get details from your local Job Centre Plus.
- You can claim Pension Credit if you are a pensioner. You can get details from the Pension Service. You can call the application line on 0800 99 1234.

If you want to be sent a claim form, please return the coupon below. Alternatively, a PDF version of the form is available on the Benefits area of our website. Please go to [www.nwleics.gov.uk](http://www.nwleics.gov.uk)

To: The Revenues and Benefits Service  
PO Box 10004, Hinckley  
Leicestershire LE10 9EJ

#### Please send me a claim form for Council Tax Benefit.

Name \_\_\_\_\_  
Address \_\_\_\_\_  
Signed \_\_\_\_\_  
Date \_\_\_\_\_

### FLOOD DEFENCE

The County Council pays flood defence levies to the Midlands and Anglian Regions of the Environment Agency.

	2011/2012 £'000	2012/2013 £'000	
Midlands	215	215	The total levy for the Midlands Region in 2012/13 is £3.0m.
Anglian	39	39	The total levy for the relevant part of the Anglian Region in 2012/13 is £1.5m
Total	254	254	

### Environment Agency

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, where there are schemes which do not attract central funding, the Agency may seek funding from County and Metropolitan Councils, Unitary Authorities and London Boroughs in the form of a Local Levy. The Local Levy is shared on the basis of Band D Equivalents between all contributing bodies within the Committee area.

### Environment Agency Midlands Region

The Environment Agency has powers in respect of flood defence along 4682 kilometres of main river and along tidal and sea defences, in the area of the Severn Trent Regional Flood Defence Committee. Flood defence money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system.

The financial details are:

### Severn Trent Regional Flood Defence Committee

	2011/2012 £'000's	2012/2013 £'000's
Gross Expenditure	£51,066	£43,004
Levies Raised	£3,000	£3,000
Total Council Tax Base	2,926	2,939

Changes in the Gross Budgeted expenditure between the years reflects the impact of the Government Spending Review and national prioritisation of capital projects. The total Local Levy raised has remained the same in 2012/13 as 2011/12 at £3,000,000.

### Environment Agency Anglian Region

The Environment Agency has powers in respect of flood defence along 2292 kilometres of main river and along tidal and sea defences, in the area of the Anglian Northern Regional Flood Defence Committee. Flood defence money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system.

The financial details are:

### Anglian Northern Regional Flood Defence Committee

	2011/2012 £'000's	2012/2013 £'000's
Gross Expenditure	£28,643	£38,552
Levies Raised	£1,547	£1,547
Total Council Tax Base	591	596

Changes in the Gross Budgeted expenditure between the years reflects the impact of the Government Spending Review and national prioritisation of capital projects. The total Local Levy raised has remained the same in 2012/2013 as 2011/2012 at £1,547,086.

[\*\* See separate table for further financial information -----]

### Although there have been significant changes in the level of Income and Expenditure, for the third year running there is no increase in the District element of the council tax

2011/2012 £'000	For Services Administered by the District Council	2012/2013 £'000	Effect on a Band D Property £ p
59,196	ESTIMATED GROSS EXPENDITURE	61,106	1938.78
(24,499)	Less Specific Grants	(26,030)	(825.86)
(24,912)	Less Other Income	(25,609)	(612.52)
1,026	Net Financing Costs	1,035	32.83
201	Addition to Balances	454	14.40
314	Contingency Provision	230	7.30